IN THE CLAIMS

- 1. (previously presented): A semiconductor device, comprising:
- a semiconductor substrate having a surface formed with a first recessed region;
- a first dielectric material deposited in the first recessed region and formed with a second recessed region having walls;
- a semiconductor layer formed in proximity to the second recessed region; and
- a thermal oxide layer formed integral with the semiconductor layer, wherein the thermal oxide layer seals the second recessed region while leaving a void in the second recessed region.
- 2. (original): The semiconductor device of claim 1, further comprising an active device formed in an active region of the semiconductor substrate.
- 3. (original): The semiconductor device of claim 1, further comprising an electrical component formed over the second recessed region.
- 4. (original): The semiconductor device of claim 3, wherein the electrical component comprises a passive device or bonding pad of the semiconductor device.
- 5. (previously presented): The semiconductor device of claim 1, wherein the semiconductor layer comprises polysilicon.

- (original): The semiconductor device of claim 1, wherein the first dielectric material includes deposited silicon dioxide.
- (currently amended): The semiconductor device of claim 1, further comprising a layer of material formed overlying the walls of the second recessed region. wherein the second recessed region is formed having a third dielectric material deposited on the walls.
- (previously presented): The semiconductor device of claim 1, wherein the first dielectric material is recessed below a major surface of the semiconductor substrate.
- (previously presented): The semiconductor device of 9. claim 8, wherein the first dielectric material is recessed below the major surface a distance of about 0.5 microns.
- (currently amended): The semiconductor device of claim 7, wherein the layer of material third dielectric layer comprises polysilicon polycrystalline silicon.

Claim 11 (cancelled).

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Claims 12-25 (cancelled).

- 26. (currently amended): A semiconductor device, comprising:
- a semiconductor substrate having a surface formed with a first recessed region;

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- a first dielectric material deposited in the first recessed region and formed with a second recessed region having an opening and walls;
- a semiconductor cap layer formed adjacent the opening; and
- a thermal oxide layer grown on the semiconductor layer to form a seal the opening.
- (previously presented): The semiconductor device of 27. claim 26, wherein the semiconductor cap layer comprises polysilicon.
- (previously presented): The semiconductor device of claim 27, wherein the thermal oxide layer includes thermally grown silicon dioxide.
- (previously presented): The semiconductor device of 29. claim 26, further comprising an active device formed in an active region of the semiconductor substrate.
- (previously presented): The semiconductor device of claim 26, further comprising an electrical component formed over the second recessed region.
- (previously presented): The semiconductor device of 31. claim 30, wherein the electrical component comprises a passive device or bonding pad of the semiconductor device.

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- (currently amended): The semiconductor device of claim 32. 26, wherein the second recessed region is formed having a third dielectric layer of material deposited on the walls.
- (currently amended): The semiconductor device of claim 33. 32, wherein the <u>layer of third dielectric</u> material includes one of polysilicon and amorphous polycrystalline silicon.